

General Information Letter: An Illinois resident with sufficient net income to generate an income tax liability is required to file a return.

March 5, 1999

Dear:

This is in response to your letter dated February 7, 1999, in which you request a letter ruling. The nature of your letter and the information you have provided require that we respond with a General Information Letter, which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 86 Ill. Adm. Code 1200.120(b) and (c), enclosed.

In your letter you have stated the following:

My counsel has advised me to request of you (Illinois Department of Revenue) whether it is mandatory and/or involuntary that I file/pay the State Of Illinois Income Tax.

Please be specific as to whether there exists a State of Illinois Law number making the filing /payment of the State Of Illinois Income Tax Mandatory and/or involuntary.

Response

Section 201(a) of the Illinois Income Tax Act (35 ILCS 5/201(a)) provides:

A tax measured by net income is hereby imposed on every individual, corporation, trust and estate for each taxable year ending after July 31, 1969 on the privilege of earning or receiving income in or as a resident of this State.

Section 1501(a)(20) of the Illinois Income Tax Act (35 ILCS 5/1501(a)(20)) states:

The term "resident" means:

(A) an individual (i) who is in this State for other than a temporary or transitory purpose during the taxable year; or (ii) who is domiciled in this State but is absent from the State for a temporary or transitory purpose during the taxable year.

Section 502(a) of the Illinois Income Tax Act (35 ILCS 5/502(a)) provides:

(a) In general. A return with respect to the taxes imposed by this Act shall be made by every person for any taxable year:

(1) For which such person is liable for a tax imposed by this Act, or

(2) In the case of a resident or in the case of a corporation which is qualified to do business in this State, for which such person is required to make a federal income tax return, regardless of whether such person is liable for a tax imposed by this Act.

Your return address indicates that you live in Illinois, which will make you a resident under Section 1501(a)(20)(A) of the Illinois Income Tax Act unless you

are present in Illinois only for a temporary or transitory purpose. As a resident, you are subject to Illinois Income Tax under Section 201(a) of the Illinois Income Tax Act. If you have sufficient income to have a tax liability or if you are required to file a federal income tax return, you are required to file an Illinois Income Tax return by Section 502(a) of the Illinois Income Tax Act.

As stated above, this is a general information letter which does not constitute a statement of policy that applies, interprets or prescribes the tax laws, and it is not binding on the Department. If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of the enclosed copy of Section 1200.110(b).

Sincerely,

Paul S. Caselton
Associate Chief Counsel -- Income Tax